

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

A C C O U N T

OF THE

IRISH LAND COMMISSION,

IN RESPECT OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1900,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1900.

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(PRESENTED PURSUANT TO ACT 32 & 33 VICT. c. 42, s. 12.)

*Ordered, by The House of Commons, to be Printed,
26 February 1901.*

L O N D O N :

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in Ireland, for the Year ended 31st March 1900, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

Receipts.

1. From the year 1891 to 1900, sums amounting in all to 24,564*l.* 19*s.* 16*d.* have been paid out of the Church Temporalities Fund for interest and abatements on cash sales under the Seed Supply Acts of 1890, 1895, and 1898. As these payments appeared to fall under the category of "rents and profits applied to charitable purposes," on which the Church Fund is entitled to abatement of income tax, I enquired of the accounting officer whether any application had been made to the Commissioners of Inland Revenue for a refund of the income tax charged upon them. As a result of my enquiry the sum of 210*l.* 8*s.* 6*d.* has been refunded by the Commissioners of Inland Revenue, in respect of the payments made for the four years ended 31st March 1900. Owing, however, to the failure of the Irish Land Commissioners to make application in time in respect of the earlier years, the Church Fund has sustained a loss for the period 1891—1896 of 494*l.* 16*s.* 5*d.*

Income Tax on payments under the Seed Supply Acts.

Expenditure.

2. Interest amounting to 24*l.* 19*s.* has been charged in the Account on the outstanding balance of loan still remaining due by the Bebmullet Union to the Board of Works, under the provisions of section 3 (2) of the Seed Supply Act, 1890 (54 Vict. c. 1.), although, as stated in paragraph 1 of the Report on the account for last year, the total amount of the loan should have been repaid by the 1st August 1895. The Treasury by letter of the 20th November 1899 informed the Under Secretary for Ireland that "they will not press for the repayment of the amount outstanding, now reduced to 755*l.* 17*s.* 7*d.*, and will be prepared to ask Parliament for its remission so soon as the loan of 1895 shall have been paid off." In reply to an enquiry addressed to the Treasury whether, under these circumstances, it was contemplated that interest on the outstanding loan should continue to be paid out of Church Funds, I was informed that their Lordships considered that this should be done until the loan has been formally remitted by Parliament.

Interest under Seed Potatoes Supply (Ireland) Act, 1890.

Capital Liabilities in respect of Advances, &c. (page 20).

3. The capital liabilities of the Irish Church Fund, exclusive of the annuity of 20,000*l.* payable to the Royal University of Ireland, have, in the year to 31st March 1900, been reduced from 6,553,111*l.* 19*s.* to 6,273,588*l.* 15*s.* 1*d.*

Relief of Distress (Ireland) Acts, 1880 (page 20).

4. The balance outstanding on 31st March 1900 on account of advances made to the Commissioners of Public Works, under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 190,472*l.* 17*s.*, of which 5,903*l.* 13*s.* is stated to be regarded as irrecoverable. The arrears uncollected on these loans are stated in paragraph 5 of my Report on the Appropriation Account of the Vote for the Public Works Office, Ireland (Class II., Vote 57), 1899—1900.

D. C. Richmond,

Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts,

Exchequer and Audit Department,
12 February 1901.

I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION in respect of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act (1869), Amendment Act, 1873," and "The Irish Church Act Amendment Act, 1881," &c., for the Year ended 31st March 1900.

Dr.

Cr.

Section of Principal Act and Acts of 1879 and 1881.	RECEIPTS.	Receipts, 1st April 1899 to 31st March 1900.	Section of Principal Act and Acts of 1879 and 1881.	EXPENDITURE.	Payments, 1st April 1899 to 31st March 1900.
26	To Balance on 1st April 1899 - - - - -	£. s. d. 134,328 13 11	14	By Compensation, Annuities, Gratuities, &c.: For life annuities to archbishops, bishops, and incumbents	£. s. d. 1,010 14 7
31 and 12, and 6 (1872)	I.—TEMPORARY CHURCH REVENUE. To Rents, &c.: Tithes and charges - - - - -	140,290 3 0½	15	For life annuities to permanent curates - - - - -	215 - - -
11 and 12	To Loans, &c.: Proprietary rents - - - - -	49,215 6 1	16	For life annuities to diocesan and district schoolmasters -	204 11 6
	Rearable leaseholds (including fines) and other leases -	1,568 12 7	16	For life annuities to clerics, sextons, and others holding freehold offices - - - - -	700 7 8
11 and 12	To Loans, &c.: Proprietary rents - - - - -	49,215 6 1	38	By Begonia Down: Life annuities - - - - -	220 15 7
11 and 12	To Loans, &c.: Proprietary rents - - - - -	49,215 6 1	11 and 12	By charges and incumbrances affecting property - - - - -	26 12 0
11 and 12	To Loans, &c.: Proprietary rents - - - - -	49,215 6 1	11 and 12	By Begonia Down, &c.: From Tithe Rent-charges: Poor rate allowed - - - - -	4,661 - 4
12 (1872)	To Loans, &c.: Proprietary rents - - - - -	49,215 6 1		From Loans: Poor rate, emendations, &c. - - - - -	671 6 2
12 (1872)	To Loans, &c.: Proprietary rents - - - - -	49,215 6 1	24, 26, 27, and 2 (1872), 27	By Building Charges - - - - -	141 18 -
12 (1872)	To Loans, &c.: Proprietary rents - - - - -	49,215 6 1	4 (1881)	By Audit of Accounts (Cost of Audit) - - - - -	180 - -
12 (1872)	To Loans, &c.: Proprietary rents - - - - -	49,215 6 1		By the Irish Land Commission, &c.—Vote Accounts: For transfer of the estimated cost of the administration and management of the Church property - - - - -	16,722 9 10

I.—Account of the Irish Land Commission in respect of Church Temporalities in Ireland, for the Year ended 31st March 1910—continued.

Dr.	Section of Principal Act and Acts of 1872 and 1881.	Brought forward - - -	Receipts, April 1890 to 31st March 1890.	Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 1st April 1890 to 31st March 1890.	Cr.
11 and 12	To Dividends and Interest: On other moneys - - - - - On guarantees deposits - - - - -	Brought forward - - - IV.—Mortgages.	£. s. d. 680,580 12 11		Brought forward - - - REVENUE OF DUBUIN (JANUARY) ACTS (43 Vict. c. 4, AND 43 & 44 Vict. c. 14). By Commissioners for the Reduction of the National Debt: For interest of advances - - - - -	£. s. d. 405,023 3 3 42,502 10 -	
	To the Commissioners of Public Works in Ireland: For advances repaid by them - - - - - For interest of advances - - - - -	REVENUE OF DUBUIN (JANUARY) ACTS (43 Vict. c. 4, AND 43 & 44 Vict. c. 14). By Commissioners for the Reduction of the National Debt: For interest of loans - - - - -	1,703 4 16 182 1 16		ANNUAL OF RENT (IRELAND) ACTS (43 & 44 Vict. c. 47). By Commissioners for the Reduction of the National Debt: For interest of loans - - - - -	96,192 2 3	
	To the Irish Land Commission Account: For transfer of advances repaid (14th section), principal - For transfer of advances repaid (16th section), interest -	ANNUAL OF RENT (IRELAND) ACTS (43 & 44 Vict. c. 47) (45 & 46 Vict. c. 47) To the Irish Land Commission Account: For transfer of advances repaid (14th section), principal - For transfer of advances repaid (16th section), interest -	18,729 - 3 5,000 3 7 703 13 6 023 0 1		Same Potatoes Survey Act, 1870 (54 Vict. c. 1, ss. 2 and 3). By Commissioners of Public Works: For interest on loans to boards of guardians - - - - - PENSION OF LOST (JANUARY) ACT, 1894 (54 & 55 Vict. c. 48, s. 105). By Cargill District Board: For interest - - - - - By deduction for Advances on Advances - - - - -	94 19 - 37,447 13 - 2,803 3 -	

To Miscellaneous Receipts.	£. s. d.		103 8 6	By Commission of Public Works: For interest on Loans to Boards of Guardians.	24 0 0
	£.	s. d.			
Cost of collection by legal process	-	50 1 8			
Other receipts	-	6 8 10			
<hr/>					
To Property and Income Tax (Act 16 & 17 Vict. c. 84, s. 5).	-	-	7,853 14 -		1,856 11 9
Schedule A. and C.	-	-			82 14 8
<hr/>					
By Miscellaneous Payments	-	-			105 9 0
<hr/>					
By Property and Income Tax (Act 16 & 17 Vict. c. 84, s. 40):	20	-			
Schedule A. and C.	70	-			10,789 4 8
By Securities Purchased:	-	-			
Cash represented by Guaranteed Land Stock received under section 17 of Act 34 & 35 Vict. c. 48, vide "Stock and Redemptions"	-	-			7,471 11 8
By balance as at 31st March 1900	-	-			157,508 15 8
005,502 8 4				£.	005,502 8 4

STOCK BALANCES on 31st March 1900:

	£.	s.	d.
Bank of Ireland Stock	-	-	XII
Guaranteed Land Stock	-	-	7,471 11 8

The Irish Land Commission.
26 June 1900.

J. J. Skifford, Accountant.

I certify that this Account has been examined under my direction, and is correct.

Examined,
M. Lawrence Woods.B. E. Marshall,
S. J. Lynch,
Prof. S. Woods,
Gerald FitzGerald,
Mervyn G. Davis,
Irish Land Commissioners.B. C. Richardson,
Comptroller-General of His Majesty's Exchequer, and
Auditor-General of Public Accounts.

II.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect
 "The Irish Church (Act) 1869 Amendment Act, 1872," and "The Irish Church Act

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 30th July 1869 to 31st March 1872.			Receipts, 1st April 1880 to 31st March 1881.			TOTAL RECEIPTS from 30th July 1869 to 31st March 1881.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
35	To Balances, viz : On 30th July 1869 - - - On 1st April 1880 - - -	19,770	4	3	154,523	15	11	19,770	4	3
	(I.)—PERMANENT CHURCH REVENUE									
11 and 12, and 6 (1872)	To Rents, &c.: Tithes rent-charge - - -	5,745,955	1	3	149,366	3	6	5,895,321	4	9
11 and 12	Lands, &c.: Perpetuity rents - - - Renewable leaseholds (including fines) and other tenures - - Mineral rents and royalties - -	1,335,541	1	9	49,715	6	1	1,385,256	7	10
11 and 12	To Interest : On Mortgages : Landed property, &c. - - - Conveyed leaseholds - - -	644,143	1	4	7,983	5	4	652,126	6	8
13 (1872)		213,706	11	10	6,454	1	1	220,160	12	11
	(II.)—TERMINABLE CHURCH REVENUE.									
32	To Loan Account—Tithes Annuities : Fixed annual instalments - - -	4,520,880	14	2	163,435	18	4	4,684,315	12	1
32	To Mortgage Account—Land Annuities : Fixed half-yearly instalments - - -	1,457,547	17	11	31,162	10	4	1,488,709	8	5
11	To Globe House Advances—Late Bonds of First Prizes (Acts 3 & 4 Will. 4, c. 37, s. 56, and 1 & 2 Vict. c. 100, s. 48) : Instalments - - -	12,012	5	2	-	-	-	12,012	5	2
11	To Globe House Mortgages (Acts 23 & 24 Vict. c. 153, s. 50, and 14 & 15 Vict. c. 73, s. 29) : Instalments - - - Interest - - -	6,447	5	2	-	-	-	6,447	5	2
		5,523	16	2	-	-	-	5,523	16	2
	Carried forward - - - £.	14,033,679	17	1	204,300	11	2	14,237,979	14	4

of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Period from 26th July 1869 to 31st March 1900.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1890.	Payments, 1st April 1890 to 31st March 1900.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1900.
		£. s. d.	£. s. d.	£. s. d.
	By Compensation, Annalties, Gratuities, &c.:			
14	For life annuities to archbishops, bishops, and incumbents - - - -	610,230 19 3	1,010 14 7	611,240 13 10
15	For life annuities to permanent curates - - - -	100,779 16 2	215 - -	100,994 16 2
15	For gratuities to curates not entitled to compensation as permanent curates - - - -	35,400 - -	- - -	35,400 - -
16	For life annuities to diocesan and district schoolmasters - - - -	11,176 15 8	284 11 0	11,461 7 2
16	For life annuities to clerks, sextons, and others holding freehold offices - - - -	80,339 8 6	780 7 3	81,120 15 9
17	For gratuities to certain persons not entitled to compensation - - - -	4,025 10 -	- - -	4,025 10 -
43	For life annuities to vicars general and other officers, for loss of fees, &c. - - - -	30,007 19 8	- - -	30,007 19 8
45	For compensation to deputy registrars and others, for loss of office - - - -	3,280 13 4	- - -	3,280 13 4
45	For compensation to vicars general, &c., for loss of fees - - - -	3,112 17 6	- - -	3,112 17 6
	By Commutation of Annalties, &c.:			
23	Of Archbishops, Bishops, and Incumbents:			
	Commutation money - - - -	3,217,487 3 7	- - -	3,217,487 3 7
	Bonus (12 per cent. added) - - - -	628,040 4 1	- - -	628,040 4 1
23	Of Permanent Curates:			
	Commutation money - - - -	1,546,071 16 8	- - -	1,546,071 16 8
	Bonus (12 per cent. added) - - - -	185,201 17 7	- - -	185,201 17 7
3 (1872)	Of diocesan schoolmasters - - - -	15,714 19 6	- - -	15,714 19 6
16	Of clerks, sextons, and others - - - -	372,003 17 4	- - -	372,003 17 4
4 (1872)	Of vicars general and other officers - - - -	73,353 5 4	- - -	73,353 5 4
4 (1872)	Of annuitants under 44th section - - - -	56,173 12 9	- - -	56,173 12 9
25	By Interest of Commutation Money (paid to the Representative Church Body) - - - -	238,263 5 10	- - -	238,263 5 10
	By Region Dues:			
28	Life Annalties - - - -	62,032 10 6	229 13 7	62,261 14 3
	Commutation of Annalties:			
29	Commutation money - - - -	593,974 15 4	- - -	593,974 15 4
21	Bonus (12 per cent. added) - - - -	65,790 10 2	- - -	65,790 10 2
40	Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on discontinuance of the Region Dues - - - -	60,033 4 11	- - -	60,033 4 11
18	By Compensation to Lay Patrons - - - -	773,887 17 10	- - -	773,887 17 10
30	By Private Endowments (paid over to the Representative Church Body) - - - -	300,000 - -	- - -	300,000 - -
46	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. - - - -	23,712 5 3	- - -	23,712 5 3
	Carried forward - - - -	11,738,623 5 6	2,147 3 11	11,740,770 15 5

H.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.		Receipts, 29th July 1900 to 31st March 1899.			Receipts, 1st April 1900 to 31st March 1901.			Total Receipts from 16th July 1899 to 31st March 1900.		
Section of Principal Act and Acts of 1872 and 1883.		R E C E I P T S.								
		£. s. d.			£. s. d.			£. s. d.		
		Brought forward - - -			14,838	17	1	461,300	11	2
		(III.) SALES AND REDEMPTIONS.								
32 and 7 (1872).	To Farmstead Church Revenue sold :									
	Title rent-charge - - - -	603	837	- 10	31,020	2	8	645,347	0	6
	Ditto, received in Stock ° - - -	20,375	7	11	-	-	-	20,375	7	11
34, 52, and 54	Lands, &c. :									
	Perpetuity rents - - - -	1,025,117	8	2	29,180	14	11	1,054,297	0	3
	Ditto, received in Stock ° -	7,009	17	7	-	-	-	7,009	17	7
	Reservable leaseholds and other tenures - - - -	1,262,080	12	1	-	-	-	1,262,080	12	1
	Ditto, received in Stock ° -	23,134	-	-	-	-	-	23,134	-	-
	Rights to mines and quarries - -	3,273	19	6	15	19	-	3,291	0	6
63	Mortgage Monies, Landed Property, &c.	156,776	1	8	1,312	6	11	151,063	0	7
81	Mortgage Monies, Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 145)	22,104	10	8	1,309	10	11	20,484	10	7
38	To Tarncliffe Church Revenue redeemed :									
	Title Annuities :									
	Fixed annual instalments - -	513,635	4	5	18,797	9	-	532,432	13	5
	Ditto, received in Stock ° - -	71,638	19	4	7,071	11	8	70,400	17	-
52	Land Annuities :									
	Fixed half-yearly instalments -	193,209	10	10	5,136	7	9	198,345	18	7
27, 38, and 52	To Ecclesiastical Residences and Lands sold :	610,000	10	6	110	18	11	618,111	0	4
	Ditto, received in Stock - - -	225	-	-	-	-	-	225	-	-
	Ditto. See Houses and Lands - -	74,480	-	2	-	-	-	74,480	-	2
31 and 12 (1872)	To Conversion of leasehold Lands into Perpetuities (Act 3 & 4 Will. 4, c. 37, s. 145 and 185) - - - -	137,492	14	-	-	-	-	137,492	14	-
	Cashed forward - - - -	10,834	014	- 9	650,089	12	11	70,330,773	19	-

Note.—Sales and Redemptions.—* Nominal value of Guaranteed Land Stock, received in lieu of cash, under section 17 of the Purchase of Land (Ireland) Act, 1881, and written off per contra.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1900—continued.

On.

Section of Principal Act and Acts of 1870 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1869.	Payments, 1st April 1869 to 31st March 1900.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1900.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	11,332,523 6 6	2,447 8 11	11,341,570 15 5
95	By National Monuments, maintenance -	25,000 - -	- - -	50,000 - -
(32 and 8 1877).	By Leases of Tithes rent-charge, purchase of	100,004 13 4	- - -	100,004 13 4
11 and 12	By Charges and Incumbrances affecting Pro- perty - - - - -	104,002 11 3	25 12 6	104,025 3 9
60	By Payments to Persons appointed to Eccle- siastical Offices, between 26th July 1869 and 1st January 1871 - - - -	15,540 4 1	- - -	15,540 4 1
40	By College of Maynooth - - - -	372,331 - 0	- - -	372,331 - 0
34	By Expenses attendant on Sales of Property -	9,504 12 7	- - -	9,504 12 7
55	By Proportion of Income paid over to the Clergy - - - - -	108,511 8 1	- - -	108,511 8 1
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	415 1 -	- - -	415 1 -
11 and 12	By Tithe Rent-charges paid - - - -	1,808 19 11	- - -	1,808 19 11
18 and 12	By Quit and Crown Rents paid - - - -	2,430 14 9	- - -	2,430 14 9
18 and 12	By Rent Abatements, &c.: From Tithe Rent-charge: Poor rate allowed - - - -	207,142 12 6	4,684 - 4	201,203 13 -
	From Lands: Poor rate, remissions &c. - - -	77,511 4 -	671 4 2	78,182 12 2
11 and 12	By Rates, Taxes, &c. - - - - -	6,375 3 -	- - -	6,375 3 -
-	By Refund to the Clergy of Poor Rate in respect of Tithes rent-charge, &c. - -	4,923 2 4	- - -	4,923 2 4
24, 30, 60, and 6 (1872).	By Building Charges - - - - -	228,225 12 2	141 10 -	228,335 10 2
-	By Expenditure under 48th Section of "The Irish Church Act, 1869": For building and enlarging churches -	22,430 19 6	- - -	22,430 19 6
-	By Expenditure under 49th Section of "The Irish Church Act, 1869": For repair of churches - - - -	70,318 4 6	- - -	70,318 4 6
	For church regulations, salaries of clerks, sextons, &c. - - - - -	64,560 4 5	- - -	64,560 4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,090 10 7	- - -	47,090 10 7
11	By Superannuation Allowances (granted pursuant to 22nd July 1869) - - - -	1,010 3 6	- - -	1,010 3 6
7 (1872)	By Refund to Purchasers of Tithe rent- charge in respect of Poor Rate - - -	4,682 17 7	- - -	4,682 17 7
5 and 6	By Salaries and Expenses of the Irish Church Temporality Commission (to the date of transfer to the Irish Land Commission) -	313,633 1 8	- - -	313,633 1 8
37	By Audit of Accounts (Cost of Audit) - -	14,100 18 2	150 - -	14,208 18 2
	Carried forward - - - £.	13,439,132 8 1	7,546 8 11	13,440,572 14 -

II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1879 and 1881.	RECEIPTS.	Receipts, 20th July 1880 to 31st March 1881.			Receipts, 1st April 1880 to 31st March 1881.			TOTAL RECEIPTS from 20th July 1880 to 31st March 1881.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward . . .	10,854	9	0	480,383	12	11	20,330,773	19	0
	(IV.) MISCELLANEOUS.									
31 and 32	To Dividends and Interest :									
	On Government Stocks . . .	30,540	10	1	-	-	-	30,540	10	1
	On Bank of Ireland Stock . . .	29,571	10	-	-	-	-	29,571	10	-
	On Guaranteed Land Stock . . .	2,087	12	2	-	-	-	2,087	12	2
	On other Monies . . .	94,821	10	11	1,202	4	10	96,023	15	1
	On Guarantor Deposits . . .	69	12	6	102	1	10	631	14	4
-	To Perpetual Amount of Charges (Drainage and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy . . .	8,003	5	-	-	-	-	8,003	5	-
11	To Deposit Account : Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) . . .	671	-	-	-	-	-	671	-	-
25	To Private Bequest's and other Trust Funds . . .	10,618	3	4	-	-	-	10,618	3	4
70	To Chapels of Ease—Repair Fund . . .	40	0	1	-	-	-	40	0	1
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) . . .	13,500	-	-	-	-	-	13,500	-	-
11	To Charge on the See of Down (Act 3 & 4 Will. 4, c. 37, s. 54) . . .	21,339	2	7	-	-	-	21,339	2	7
11	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) . . .	11,728	5	4	-	-	-	11,728	5	4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) . . .	47,515	7	4	-	-	-	47,515	7	4
	Carried forward . . . £.	30,336,470	17	1	637,397	19	7	20,824,431	2	2

of Church Temporalities in Ireland, from 29th July 1869 to 31st March 1890—continued.

Gr.

Section of Principal Act and Acts of 1872 and 1883.	EXPENDITURE.	Payments, 29th July 1869 to 31st March 1890.		Payments, 1st April 1889 to 31st March 1890.		TOTAL PAYMENTS 60s 29th July 1869 to 31st March 1890.	
		£.	s. d.	£.	s. d.	£.	s. d.
4 (1831)	Brought forward - - -	13,430,128	8 1	7,099	5 11	13,436,872	14 -
	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and manage- ment of the Church Property - - -	293,923	4 10	16,721	9 10	975,644	14 8
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) - - - - -	53,924	8 -	237	10 -	54,661	18 -
28 (1831)	By Superannuation Allowances (Irish Church Temporaries Commission) Act, 24 & 25 Vict. c. 49 - - - - -	1,570	17 9	84	3 -	1,655	2 9
23 to 31	By Charges on Loans:						
	Stamp duty on debentures - - -	16,414	17 6	12	10 -	16,427	7 6
	Bankers' commission on remittances -	10,333	10 5	-	- -	10,333	10 5
7 & 19 (1872)	By Stamp Duty on Merging Orders, &c. -	28,818	13 6	28	4 0	28,856	18 -
11	By Deposit Account: Perpetuity Salaries, &c. (Act 3 & 4 Will. 4, c. 57, s. 114) - -	1,362	8 7	-	- -	1,362	8 7
-	By Glebe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 57, s. 58, and 1 & 2 Vict. c. 100, s. 49) - - -	100	12 -	-	- -	100	12 -
-	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 36, and 14 & 15 Vict. c. 73, s. 20) - - - - -	3,023	1 0	-	- -	3,023	1 0
20	By Private Donor's and other Trust Funds	11,857	17 7	-	- -	11,857	17 7
70	By Chapels of Ease.—Repair Fund - -	640	3 -	-	- -	640	3 -
<hr/>							
	Irish Church Act, 1869 (32 & 33 Vict. c. 52).						
-	By the Commissioners for the Reduction of the National Debt:						
	For Principal of Church Loan repaid:						
	By annuity - - - - -	3,347,508	1 7	270,522	3 11	3,617,950	5 6
	By other repayment - - - -	5,109,619	19 5	-	- -	5,109,619	19 5
	For interest on Church Loan - - -	4,325,996	18 4	14,181	16 1	4,340,178	14 5
<hr/>							
	INTERMEDIATE EDUCATION (IRELAND) Act, 1878 (41 & 42 Vict. c. 55, s. 8).						
-	By Intermediate Education Board: For Principal paid off:						
	For interest of debentures - - -	647,031	- 3	27,000	- -	674,101	- 3
<hr/>							
	NATIONAL SCHOOL TEACHERS (IRELAND) Act, 1879 (42 & 43 Vict. c. 74, s. 3).						
-	By the Commissioners for the Reduction of the National Debt:						
	For interest - - - - -	741,000	- -	50,000	- -	791,000	- -
	Carried forward - - - £.	28,900,478	1 7	287,826	5 3	29,188,305	6 10

II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Of,

Section of Principal Act and Acts of 1872 and 1882.	RECEIPTS.	Receipts, 22nd July 1880 to 31st March 1881.			Receipts, 1st April 1880 to 31st March 1881.			TOTAL RECEIPTS from 22nd July 1880 to 31st March 1881.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - -	29,123,076	17	1	622,277	10	7	29,624,481	2	8
33 to 61	UNDER CUSTOMS ACT, 1862 (32 & 33 Vict. c. 42).									
	To the Commissioners for the Reduction of the National Debt:									
	For Advances for the purposes of the Irish Church Act, 1869 - - -	9,000,000	-	-	-	-	-	9,000,000	-	-
	RELIEF OF DISTRESS (IRELAND) ACTS (43 Vict. c. 4, and 43 & 44 Vict. c. 14).									
-	To the Commissioners for the Reduction of the National Debt:									
	For Advances made by them - -	1,271,806	-	-	-	-	-	1,271,806	-	-
-	To the Commissioners of Public Works in Ireland:									
	For Advances repaid by them - -	716,227	7	1	26,739	-	2	744,936	7	3
	For Interest of Advances - - -	142,883	15	5	5,000	0	7	147,943	15	0
	VEGETABLES OR HERBS (IRELAND) ACT, 1882 (35 & 46 Vict. c. 42).									
-	To the Commissioners for the Reduction of the National Debt:									
	For Loans under the Public Works Loan Act, 1882 (s. 6) - - - - -	500,000	-	-	-	-	-	500,000	-	-
-	To the Commissioners of Public Works:									
	For repayment of Principal advanced -	827	0	10	-	-	-	827	0	10
-	To the Irish Land Commission Account:									
	For Transfer of Advances repaid under the 16th section:									
	Principal - - - - -	9,268	6	8	760	13	8	10,055	-	1
	Interest - - - - -	11,061	-	11	642	0	1	12,003	10	-
	Refund of unexpended balance - -	8,200	-	-	-	-	-	8,200	-	-
	Cashed forward - - - £.	32,247,344	17	-	687,596	5	10	32,776,247	8	11

of Church Temporalities in *Leinster*, from 26th July 1800 to 31st March 1801—continued.

Cr.

Section of Principal Act and Acts of 1802 and 1801.	EXPENDITURE.	Payments, 26th July 1800 to 31st March 1801.	Payments, 1st April 1800 to 31st March 1801.	TOTAL PAYMENTS from 26th July 1800 to 31st March 1801.
	Brought forward - - -	£. s. d. 30 000 070 1 7	£. s. d. 383 020 5 3	£. s. d. 30 383 066 6 10
	ROYAL UNIVERSITY (IRELAND) ACT, 1801 (44 & 45 Vict. c. 52).			
—	By Royal University of Ireland:			
	For annuity - - - - -	350 000 - -	20 000 - -	370 000 - -
	RELIEF OF DEPRESSSED (IRELAND) ACTS (43 Vict. c. 4, and 43 & 44 Vict. c. 34).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Advances - - -	763 641 4 2	43 502 10 -	337 143 14 2
—	By the Commissioners of Public Works in Ireland:			
	For Amount paid to them to be applied in making Advances and Grants - -	1 200 002 15 7	- - -	1 200 002 15 7
	ARRARNS OF RENT (IRELAND) ACT, 1802 (45 & 46 Vict. c. 47).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Loans - - - -	479 338 12 0	20 190 9 3	503 544 14 11
—	By the Irish Land Commission Account:			
	For Amount transferred to provide for Advances under the 10th Section -	350 000 - -	- - -	350 000 - -
—	By Tithe Rent-charges repaid:			
	For Amount of Tithe Rent-charges repaid in respect of Arrears of Rent remitted in pursuance of the Act (Sect. 17) - -	3 792 15 4	- - -	3 792 15 4
	RELIEF OF DEPRESSSED UNIONS (IRELAND) ACT, 1803 (46 & 47 Vict. c. 24), and POOR RELIEF (IRELAND) ACT, 1803 (49 Vict. c. 17).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - - - -	30 302 15 -	- - -	30 302 15 -
	For Interest of Loans - - - -	5 821 10 9	- - -	5 821 10 9
—	By the Commissioners of Public Works:			
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - - - -	30 302 15 -	- - -	30 302 15 -
	SEA FISHERIES (IRELAND) ACT, 1803 (40 & 41 Vict. c. 26).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - - - -	220 000 - -	- - -	220 000 - -
	For Interest of Loans - - - -	48 124 5 3	- - -	48 124 5 3
—	By the Commissioners of Public Works:			
	For sums to be applied as a Sea Fisheries Fund - - - - -	247 000 - -	- - -	247 000 - -
	Carried forward - - - £.	32 467 010 3 7	470 422 17 8	30 941 001 1 3

II—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1893 and 1894.	R E C E I P T S.	Receipts, 20th July 1893 to 31st March 1894.	Receipts, 1st April 1894 to 31st March 1900.	TOTAL RECEIPTS from 20th July 1893 to 31st March 1900.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	82,337 544 17 -	637,906 5 10	82,370,182 9 11
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 Vict. c. 34), and POOR RELIEF (IRELAND) ACT, 1884 (48 Vict. c. 12).			
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per cash - - - - -	30,362 15 -	- - -	30,362 15 -
—	To the Commissioners of Public Works: For repayment of balance of Principal unrepaid - - - - -	105 - -	- - -	105 - -
	SEA FISHERIES (IRELAND) ACT, 1880 (43 & 44 Vict. c. 26).			
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per cash - - - - -	250,000 - -	- - -	250,000 - -
	POOR RELIEF (IRELAND) ACT, 1886, FIDELITY AND ROADS COMMISSION (40 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per cash (Sect. 11) - - - -	20,000 - -	- - -	20,000 - -
11	To Miscellaneous Receipts - - - -	118,948 3 6	102 8 6	119,050 12 -
—	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5): Schedules A. and C. - - - - -	210,005 7 7	7,833 14 -	217,838 1 7
	Schedule D. - - - - -	2,907 9 3	- - -	2,907 9 3
—	To Securities sold: Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 84 & 85 Vict. c. 43) - - - - -	5,884 2 3	- - -	5,884 2 3
	Other Sales of Stock - - - -	774,934 10 10	- - -	774,934 10 10
		£ 83,655,702 13 5	638,002 0 4	84,293,704 7 10

The Irish Land Commission, }
26 June 1900.

J. J. Stafford, Accountant.

of Church Temporalities in Ireland, from 31st July 1889 to 31st March 1890—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1885.	EXPENDITURE.	Payments, 30th July 1889 to 31st March 1890.	Payments, 1st April 1889 to 31st March 1890.	TOTAL PAYMENTS from 30th July 1889 to 31st March 1890.
	Brought forward	£. s. d. 32,605 00 3 7	£. s. d. 475,522 17 8	£. s. d. 33,041 322 1 5
—	POOR RATES (IRELAND) ACT, 1886, PAGES AND RATES COMMISSION (40 Vict. c. 47). By the Commissioners for the Reduction of the National Debt: For Loans repaid	20,000 — —	— — —	20,000 — —
—	For Interest on Loans	3,859 2 8	— — —	3,859 2 8
—	By the Commissioners of Public Works: For rates paid to them on behalf of the Poor and Roads Commission (Sect. 10)	20,000 — —	— — —	20,000 — —
—	SEED POTATOES SUPPLY ACT, 1880 (24 Vict. c. 1, ss. 3 and 5). By Commissioners of Public Works: For Interest on Loans to Boards of Guardians	16,494 17 4	23 19 —	16,518 16 4
—	For Abatement on Cash Sales	1,994 8 11	— — —	1,994 8 11
—	FEDERATION OF LAND (IRELAND) ACT, 1881 (54 & 55 Vict. c. 43, s. 30). By Congested Districts Board: For Interest	304,941 — 0	37,447 12 —	342,388 12 0
—	For Deduction for Arrears on Advances	420 12 11	3,862 6 —	4,282 — 11
—	SEED POTATOES SUPPLY ACT, 1886 (50 Vict. c. 2). By Commissioners of Public Works: For Interest on Loans to Boards of Guardians	3,405 15 6	34 3 9	3,439 17 5
—	For Abatement on Cash Sales	230 15 6	— — —	230 15 6
—	SEED POTATOES SUPPLY ACT, 1886 (52 Vict. c. 50). By Commissioners of Public Works: For Interest on Loans to Boards of Guardians	1,600 7 1	1,326 11 0	2,926 18 10
—	For Abatement on Cash Sales	574 1 2	32 14 5	606 15 7
—	By Local Government Board: For Abatement on Cash Sales	261 12 3	— — —	261 12 3
—	By Miscellaneous Payments	50,590 32 3	103 9 9	50,693 42 2
29	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 46): Schedules A. and C.	563,967 2 3	14,780 4 8	578,747 6 11
70	Schedule E.	3,947 9 3	— — —	4,947 9 3
—	By Securities Purchased: Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 Vict. c. 43, s. 30 "Sales and Redemptions"	96,070 2 1	7,071 11 8	103,141 13 9
—	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts	24,547 2 0	— — —	24,547 2 0
—	By other purchases of Stock	213,385 — 4	— — —	213,385 — 4
—	Balance, viz.: On 31st March 1889	— — —	157,063 15 8	157,063 15 8
—	On 31st March 1890	154,823 12 11	— — —	— — —
		£. 33,435 792 18 5	633,502 8 4	34,168 771 7 10
	STOCK BALANCES on 31st March 1890:		£. s. d.	
	Guaranteed Land Stock	— — —	7,071 11 8	

R. E. Meredith,
S. J. Lynch,
Frederic S. Wrenn,
Gerald FitzGerald,
Marion O'Brien, } Irish Land Commissioners.

III.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1).—IN THE YEAR ENDED 31ST MARCH 1900.

NATURE OF PROPERTY SOLD OR REDEEMED.		PURCHASE MONEY.			TOTAL Purchase Money.
		Cash and Stock. (Vide Account, p. 5 and 10.)	Loans and Mortgages.		
	Annual Rent.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Tithe rent-charge - - - - -	1,780 2	31,520 2 8	1,428 4 8		32,948 7 6
Lands, &c.:					
Perpetuity rents - - - - -	893 0 4	20,189 14 11	-		20,189 14 11
Rights to mines and quarries - - - - -	-	15 10 -	-		15 10 -
Ecclesiastical residences and lands - - - - -	-	110 18 11	-		110 18 11
Mortgage moneys, landed property - - - - -	-	1,312 6 11	-		1,312 6 11
Mortgage moneys, converted leaseholds - - - - -	-	1,369 19 11	-		1,369 19 11
Tithe annuities - - - - -	-	25,579 - 8*	-		25,579 - 8
Land annuities - - - - -	-	5,136 7 9	-		5,136 7 9
TOTALS - - - - -		56,074 1 9	1,428 4 8		57,502 6 7

(2).—FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1900.

NATURE OF PROPERTY SOLD OR REDEEMED.			PURCHASE MONEY.						TOTAL					
			Cash and Stock. (Vide Account, p. 10.)			Loans and Mortgages.			Purchase Money.					
Annual Rent.														
£. s. d.			£. s. d.			£. s. d.			£. s. d.					
Tithe rent-charge	-	-	250,019	2	0	825,732	11	5	4,440,726	7	4	5,266,458	18	9
Lands, &c.:														
Perpetuity rents	-	-	71,435	9	4	1,638,217	-	8†	742,448	18	7	1,778,665	19	2
Renewable leaseholds, yearly and other tenures	-	-	104,281	4	6	1,225,223	12	1	1,143,588	16	11	2,368,811	9	-
Rights to mines and quarries	-	-	-	-	-	3,291	9	6	444	10	6	3,736	-	-
Ecclesiastical residences and lands	-	-	-	-	-	698,819	9	7	131,446	16	6	830,265	6	-
Conversion of renewable leaseholds into perpetuities	-	-	-	-	-	131,432	14	-	214,892	16	6	346,324	10	6
Mortgage moneys, landed property	-	-	-	-	-	151,598	8	7	-	-	-	151,598	8	7
Mortgage moneys, converted leaseholds	-	-	-	-	-	93,414	16	7	-	-	-	93,414	16	7
Tithe annuities	-	-	-	-	-	613,845	4	5	-	-	-	613,845	4	5
Land annuities	-	-	-	-	-	200,345	18	7	-	-	-	200,345	18	7
TOTALS			-	-	£.	5,007,309	5	5	6,678,348	6	3	11,685,658	11	8

* Includes Guaranteed Land Stock, 7,831,111s. 8d.

† Excludes 162s. Guarantee Deposit retained in estate of R. H. Shaw and allocated as part purchase money of a perpetuity rent.

IV.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1900.

TITHES RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Amount due 1st April 1899.	Amount for Year ended 31st March 1900.	TOTAL.	Received within the Year.	Reimitted or Written off.	Amount due 31st March 1900.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Parsonage Church Revenue:						
Tithe rent-charge - - -	28,174 14 4	161,802 3 9	190,126 18 1	149,300 3 6	* 26 1 7	40,822 13 -
Lease, perpetuity rents - -	22,333 3 -	52,044 13 3	74,377 16 9	49,215 6 1	† 453 8 5	24,939 2 9
Lease, renewable leaseholds and other tenures - -	544 17 2	4,030 2 3	4,602 19 5	1,358 12 7	‡ 26 9 8	3,217 17 9
Mortgages, landed property, interest - - -	1,194 9 3	7,783 5 3	8,977 14 6	7,983 5 4	- -	1,194 9 2
Mortgages, converted lease- holds, interest - - -	1,350 8 -	6,326 12 4	7,466 - 4	6,464 1 1	† 122 16 4	879 2 11
Secular Church Revenue:						
Tithe annuities - - -	8,437 3 0	102,886 2 4	111,323 4 10	103,435 18 4	† 161 10 -	7,215 8 6
Land annuities - - -	18,692 13 7	35,124 2 5	53,788 - 10	52,362 10 4	* 51 16 9	19,380 13 9
TOTALS - - - £.	100,925 12 10	438,126 1 11	599,032 14 9	499,785 17 3	834 10 9	59,482 6 9

	£ s. d.	£ s. d.
* Irrecoverable arrears - - -	26 1 7	
	51 15 9	59 16 4
† Evicted and surrendered land in possession	453 8 5	
	122 16 4	748 2 9
	161 18 -	22 9 8
‡ Sold under Purchase Acts - - -	- - -	4 - -
Abatement - - -	- - -	- - -
		£ 834 10 9

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for tithes, tithe rent-charge, mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1900.

(signed) J. O'Donnell,
Superintendent, Church Property Department.

V.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

TO WHOM PAYABLE.	ACT UNDER WHICH ADVANCE WAS OBTAINED, OR LIABILITY CREATED.	Balance Outstanding, 1st April 1900.	Liability created in the Year 1899-1900.		TOTAL.	Paid off in the Year 1899-1900 (see Account, page 35).	Balance Outstanding, 31st March 1900.
		£.	s.	d.	£.	s.	d.
The Commissioners for the Reduction of the National Debt.	Irish Church Act, 1899 (32 & 33 Vict. c. 62) - - -	533,611 19 -	-	-	533,611 19 -	575,532 8 11	532,089 15 1
Do - - - ditto - - -	Relief of Distress (Ireland) Act, 1890 (53 Vict. c. 6, and 43 & 44 Vict. c. 14).	1,271,300 - -	-	-	1,271,300 - -	-	1,271,300 - -
Do - - - ditto - - -	Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47).	956,080 - -	-	-	956,080 - -	-	956,080 - -
Do - - - ditto - - -	National School Teachers (Ireland) Act, 1879 (43 & 44 Vict. c. 74).	1,300,000 - -	-	-	1,300,000 - -	-	1,300,000 - -
The Intermediate Education Board.	Intermediate Education (Ireland) Act, 1878 (43 & 44 Vict. c. 69).	1,660,560 - -	-	-	1,660,560 - -	-	1,660,560 - -
The Royal University of Ireland.	Royal University of Ireland Act, 1881 (44 & 45 Vict. c. 62).	0 - - -	-	-	0 - - -	-	0 - - -
The Congested Districts Board.	Purchase of Land (Ireland) Act, 1901 (24 & 25 Vict. c. 48).	1,000,000 - -	-	-	1,000,000 - -	-	1,000,000 - -
	TOTAL - - - £.	6,554,411 19 -	-	-	6,554,411 19 -	575,532 8 11	6,273,499 15 1

* The liability under the Act 41 & 42 Vict. c. 68, is in the form of an Annuity of 25,000*l.* This capital liability is estimated at 900,000*l.* (see Parliamentary Paper, No. 138, 1898).

VI.—RELIEF OF DISTRESS (IRELAND) ACTS, 1890 (43 Vict. c. 4, and 43 & 44 Vict. c. 14).

ACCOUNT of the ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.

Amount advanced to 31st March 1899 Advanced in the Year 1899-1900	£.	s.	d.	£.	s.	d.
Less—Free Grants made in 1891-92 - - -	-	-	-	1,300,903 15 7	-	-
Less—Repayments by Board of Works to 31st March 1899 - - -	-	-	-	1,300,903 15 7	-	-
Repayments in the Year 1899-1900 (see Account, p. 6) - - -	-	-	-	19,000 0 -	-	-
				1,300,903 15 7	-	-
Less—Principal advances off to 31st March 1899 - - -	-	-	-	715,227 7 1	-	-
Principal advances off to the Year 1899-1900 - - -	-	-	-	53,780 - 3	-	-
				744,993 7 0	-	-
Less—Principal advances off to 31st March 1899 - - -	-	-	-	565,897 6 4	-	-
Principal advances off to the Year 1899-1900 - - -	-	-	-	15,424 0 4	-	-
				480,672 17 -	-	-

+ Balance outstanding against the Commissioners of Public Works on 31st March 1900 - - - £.

* These balances represent amounts up to 31st March, which are entered on Form No. 10.

REPORT of the COMMISSIONER and AUDITOR
General upon the ACCOUNTS of the Irish LAY
COMMISSION, in respect of CHURCH TEMPO-
RALITIES in Ireland, for the Year ended
31 March 1900, together with the ACCOUNTS for
the above Period, and that from 26 July
1899 (the Date of the Irish Church Act) to
31 March 1900.

(Approved pursuant to Act 38 & 39 Vict. c. 37.)

Ordered, by The House of Commons, to be Printed,
25 February 1901.

[Price 28s.]